



State of New Mexico
 Energy, Minerals and Natural Resources Department (EMNRD)
 Energy Conservation and Management (ECAM)

**Energy Conservation Products (ECP)
 Renovation of Existing Residential Building**

Windows

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Introduction

New Mexicans are now eligible for a tax credit for electrification measures they install in their existing homes. The 2021 Sustainable Building Tax Credit helps New Mexico homeowners and businesses save on taxes when they install energy-efficient upgrades. It's all about encouraging cleaner energy use and reducing consumption in buildings. The 2021 Sustainable Building Tax Credit (SBTC2021) incentivizes energy efficiency improvements to existing residential homes and commercial buildings.

Here's a concise summary of how the 2021 Sustainable Building Tax Credit (SBTC2021) works in New Mexico for Energy Conserving Products (ECPs):

✔ Who's Eligible

- New Mexico property owners (residential or commercial).
- Products must be installed between January 1, 2021, and December 31, 2027, and the tax credit must still be in effect.

🏠 Qualifying Energy Upgrades

To qualify for the credit, installations must meet Energy Star standards and climate zone-specific equivalents:

- Air source or ground source heat pumps
- Heat pump water heaters
- Energy Star windows
- Energy Star doors
- Building insulation upgrades
- EV-ready building service panel modifications

📄 How to Apply

- Use EMNRD's online application portal via the Energy Conservation and Management Division (ECAM).
- Upload supporting documents.
- Await verification and approval (allow 3–4 weeks for processing).
- If approved, you'll receive an email with your Certificate of Eligibility.
- Use the certificate when filing with the Taxation and Revenue Department to claim your credit.

⚠ Things to Note

- There are annual funding caps.
- Incomplete or non-compliant applications are rejected but can be resubmitted with corrections.



Home Renovation:

2021 Sustainable Building Tax Credit (SBTC)
 Energy Conserving Products (ECP)
 7-2-18.32 NMSA and 3.3.35 NMAC - PIT
 7-2A-28.1 NMSA and 3.4.22 NMAC - CIT

General Requirements

A person who is the owner of temperature-controlled space and was built at least 10 years prior to the renovation and is broadband and electric vehicle ready effective January 1, 2021, may receive a certificate of eligibility for a *2021 Sustainable Building Tax Credit*.

Here's a high-level summary of eligibility for the 2021 Sustainable Building Tax Credit (SBTC2021):

For Large Commercial Buildings

- Must be **over** 20,000 sq. ft. of temperature-controlled space.
- Built at least 10 years before renovation.
- Must be broadband and EV-ready as of January 1, 2021.
- Requires a certificate of occupancy or approval verifying the age and renovation.

For Small Commercial/Residential Buildings

- Must be **under** 20,000 sq. ft. of temperature-controlled space.
- Must have broadband-capable internet connections.
- Must include energy conservation products installed on or after January 1, 2021.

Product & Installation Requirements

- Energy Conserving Products (ECPs) must meet Energy Star or equivalent standards for the local climate zone in which the products are installed.
- All installations must comply with current New Mexico's building, electrical, and mechanical codes.
- Work must be permitted and inspected by an official code and shall be inspected by the code official having jurisdiction.
- Insulation must meet NM's current energy code.

Application Process

- Rejected applications can be **resubmitted** as new applications with requested corrections and a completed signature page.

Low-Income Provision

- Those earning $\leq 200\%$ of the federal poverty level may qualify under additional provisions.
- Annual guidelines available here: <https://aspe.hhs.gov/topics/poverty-economic-mobility/poverty-guidelines>

Sustainable affordable buildings mean housing that serves the needs of low-income persons with an annual household adjusted gross income equal to or less than two hundred percent of the federal poverty level guidelines published by the United States department of health and human services.

Quick Overview

Here is a step-by-step outline of the application process for the 2021 Sustainable Building Tax Credit (SBTC) in New Mexico.

Application Process Overview

1. **Assess Eligibility**

Confirm that your building meets the requirements—such as EV-ready infrastructure, energy-efficient upgrades, or other qualifying improvements.

2. **Gather Required Documents**

This includes:

- Proof of property ownership (e.g., deed or tax bill)

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- Itemized invoice with product and labor costs, make, model, duct type, and performance ratings
 - Inspection reports (if applicable)
 - Performance specs or Energy Star label with full model number
 - Must meet Energy Star or equivalent standards for your climate zone
 - Any additional documentation requested by the EMNRD
3. **Submit Application via Online Portal**
Use the Energy Conserving Products (ECP) portal provided by the Energy, Minerals and Natural Resources Department (EMNRD). Applications must be submitted electronically and supporting documents attached.
 4. **Receive Certificate of Eligibility**
If approved, EMNRD will issue a certificate confirming your eligibility for the tax credit.
 5. **To Claim the Tax Credit**
Submit the certificate with your New Mexico state income tax return through the Taxation and Revenue Department.

Which Online Portal Handles My Tax Credit Application

New Building

A person who is the owner of a **new** building in New Mexico constructed to be a sustainable building or permanently installed manufactured housing and receives certification on or after January 1, 2022, may receive a certificate of eligibility for a Sustainable Building Tax Credit. Please use this web portal for new build homes. <https://devwwwapps.emnrd.nm.gov/ECMD/SBTCSubmissions/>

Renovation of a Large Commercial Building

A person who is the owner of a commercial building having **more than** 20,000 square feet of temperature-controlled space and was built at least 10 years prior to the renovation and is broadband and electric vehicle ready effective January 1, 2021, may receive a certificate of eligibility for a *2021 Sustainable Building Tax Credit*.

Additional required document: a copy of certificate of occupancy from the building official for the renovation of a commercial building showing it was built at least 10 years prior to the project.

To apply for the renovation of a large commercial building having **more than** 20,000 square feet use the following link. <https://devwwwapps.emnrd.nm.gov/ECMD/SBTCSubmissions/>

Renovation of Residential Building

A person who is the owner of a commercial / residential building having **less than** 20,000 square feet of temperature-controlled space, with internet connections capable of connecting to a broadband provider, who has installed energy conservation products in an existing commercial on or after January 1, 2021, may receive a certificate of eligibility for a *2021 Sustainable Building Tax Credit* for energy conserving product installation.

The website with information and instruction can be found on our home page <https://www.emnrd.nm.gov/>

To apply for the renovation of a commercial building **less than** 20,000 square feet use the following link. <https://devwwwapps.emnrd.nm.gov/ECMD/ECPSubmissions/>

Required Supporting Documents

Windows

Prior to starting an application, please make sure to review your documentation for completeness before submitting it electronically. Energy-conserving products installed under the *2021 Sustainable Building Tax Credit* shall reduce the energy consumption of a residential or commercial building. Energy-conserving products shall be energy star rated or equivalent performance values for the climate zone installed and meet requirements in 3.3.35.14 or 3.4.22 NMAC to be eligible for the *2021 Sustainable Building Tax Credit*.

The following are mandatory requirements for fenestration products:

- (1) Fenestration products shall meet energy star requirements.
- (2) The temporary label on windows shall not be removed until after inspection by the code official.
- (3) All fenestration products shall be properly sealed to prevent air leakage.






Windows and skylights:

- (1) Windows are considered part of an exterior wall when the slope is 60 degrees or more as measured from the horizontal. Where the slope of the fenestration is less than 60 degrees, the glazing is considered a skylight.
- (2) Skylights are **not** eligible for the *2021 Sustainable Building Tax Credit*.
- (3) Site built fenestration or field-fabricated fenestration are not eligible for the *2021 Sustainable Building Tax Credit*.

Application requirements for the 2021 Sustainable Building Tax Credit:

Installed products must be **Energy Star rated** for the location

Required Attachments for Application

-  **Proof of property ownership:**
 - Deed
 - Property tax bill
 - Legal description of the building
-  **Itemized invoice** that includes:
 - Cost of the product and installation labor
 - Manufacturer and model number
 - Product performance ratings
-  **Proof of inspection** (if applicable)
-  **Performance specifications**, See Performance Values for product:
 - A specification sheet from the Energy Star website including the full model number. or;
 - Energy Star website equipment specification sheet showing complete model number, or;
 - Copy of Energy Star label for specific model installed product.
-  **Any additional documents** the department requests to review the project

Climate Zones

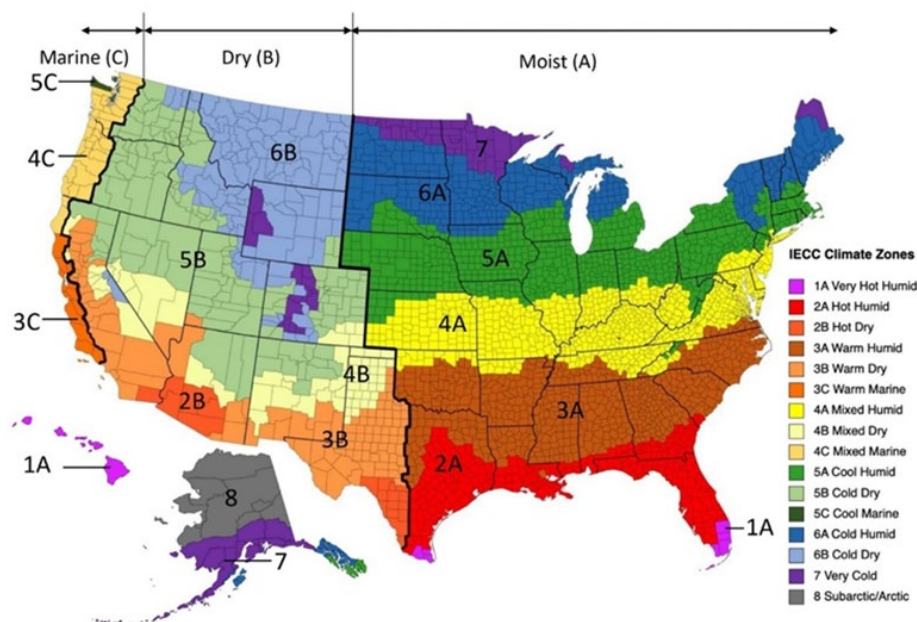
To qualify for the 2021 Sustainable Building Tax Credit in New Mexico, energy-conserving products—like windows, doors, heat pumps, and insulation, the installed product must meet Energy Star certification or equivalent performance standards appropriate for the local climate zone. This ensures that the products deliver energy savings in the environment where they’re installed.

Climate Zones for New Mexico	
South-Central Zone	Chavez, Dona Ana, Eddy, Hidalgo, Lea, Luna and Otero counties
North-Central Zone	Bernalillo, Cibola, Curry, De Baca, Grant, Guadalupe, Lincoln, Quay, Roosevelt, Sierra, Socorro, Union and Valencia counties
Northern Zone	Catron, Colfax, Harding, Los Alamos, McKinley, Mora, Rio Arriba, San Juan, San Miguel, Sandoval, Santa Fe, Taos and Torrance counties



New Mexico State Climate Zone:

- Northern
- North-Central
- South-Central



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Performance Values

Products must meet the following Energy Star or equivalent performance values or equivalent performance values. To locate performance values, utilize a variety of websites. Locate your product and the model number to find the product performance values to assist your application data entry. Save an electronic copy of the performance value information to be used as a required supporting document.

To help streamline your application process, here is a practical approach you can follow for guidance on selecting energy-efficient products:

- **Identify Your Climate Zone:** Start with the Energy Star Climate Zone Map to determine the regional standards that apply to your location.
- **Find Product Performance Values:**
 - Visit manufacturer websites and input the product model number to obtain technical specification sheet.
 - Use the Energy Star Product Finder to check qualification status and view performance data.
- **Download and Save Documentation:**
 - Screenshots, PDFs, or certificates showing the performance values should be saved electronically.
 - Make sure documentation clearly lists the product model and corresponding climate-appropriate values.

Links to Obtain Performance Values



Energy Star Website:

All windows, doors, and heat pumps require the model's name number and Energy Star or equivalent performance specification values for their climate zones. **The performance rating certificate** contains the performance values necessary to complete the electronic application.

Website: <https://www.energystar.gov/>

Directory: <https://www.energystar.gov/products?s=mega>



National Fenestration Rating Council (NFRC) Website:

The energy performance of qualified windows and doors must be independently tested, certified, and verified according to test procedures established by the National Fenestration Rating Council (NFRC). NFRC is a third-party non-profit organization that sponsors certified rating and labeling to help consumers compare the performance of windows and doors. Energy Star relies on NFRC's certified ratings to determine whether a product meets its energy-efficiency criteria. If a window or door is Energy Star certified, it must have an NFRC label. The NFRC label can be found on all Energy Star certified windows, doors, and performance ratings.

Website: <http://www.nfrc.org>

Directory: <https://search.nfrc.org/search/searchDefault.aspx>

Performance Rating Sample Labels

NFCR
National Fenestration Rating Council®
CERTIFIED

260 Series
Awning
Annealed
One Wide
Obscure Advanced Low-E
High Altitude with Argon Gas
PEL-N-241-00166-00001

ENERGY PERFORMANCE RATINGS
U-Factor **0.27** | Solar Heat Gain Coefficient **0.25**
Visible Transmittance **0.46**

ADDITIONAL PERFORMANCE RATINGS
Air Leakage (U.S./l-P) **< 0.3**

Pella

VIEWED TO BE THE BEST.®

NFCR
National Fenestration Rating Council
CERTIFIED

World's Best Window Co.
Series "2000"
Casement
Vinyl-Clad Wood Frame
Double Glazing • Argon Fill • Low E
XYZ-X-1-00001-00001

ENERGY PERFORMANCE RATINGS
U-Factor (U.S./l-P) **0.27** | Solar Heat Gain Coefficient **0.25**
Visible Transmittance **0.51**

ADDITIONAL PERFORMANCE RATINGS
Air Leakage (U.S./l-P) **< 0.3**

Manufacturer stipulates that these ratings conform to applicable NFRC procedures for determining whole product performance. NFRC ratings are determined for a fixed set of environmental conditions and a specific product size. NFRC does not recommend any product and does not warrant the suitability of any product for any specific use. Consult your local manufacturer rep or for other product performance information. www.nfrc.org

CHAMPION WINDOWS™

Superior Quality. Lifetime Warranty.
Windows, sunrooms, sliding, and doors —
direct from our factory to your home.

GDI
JANUS SERIES
Foam Enhanced Vinyl Frame
TRIPLE GLAZED • Low-E • Argon Gas
CHW-A-7-08696-00001
DOUBLE HUNG WINDOW

ENERGY PERFORMANCE RATINGS
U-Factor (U.S./l-P) **0.20** | Solar Heat Gain Coefficient **0.22**
Visible Transmittance **0.40**

ADDITIONAL PERFORMANCE RATINGS
Air Leakage (U.S./l-P) **≤ 0.3**

ENERGY STAR® Certified in Highlighted Regions

Overall quality inspected by: _____

The Champion Lifetime Warranty applies to qualifying Champion products as long as the original purchaser owns the home.
See store or website for details. ©Champion Glass LLC 2019

NFCR
National Fenestration Rating Council

Directory Search

New Search | NFRC Codes | Exit Directory Search

Detailed Product Ratings

GENERAL INFORMATION

Manufacturer:	CGI Windows and Doors
Series Name:	SE3550 Entrance Door
Operator Type:	EDSL
Air Leakage:	
Ventilation Rating (Standard Screen):	

CPD #	U-factor	SHGC	VT	Condensation Resistance	Air Leakage	Ventilation Rating (Standard Screen)	Ventilation Rating (Enhanced Screen)
CDR-K-25-00216-00025	1.07	0.30	0.16	16			

Group ID	Manufacturer Product Code	Frame/Seal Type	Glazing Layers	Low-E	Gap Widths	Spacer	Gap Fill	Grid	Divider	Tint
1	6 mm Solarbronze - 090 SGP - 6 mm Solarbronze	ANVAN	1			II		N	-	BZ

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Performance Tables

To be eligible for SBTC, products must meet the following Energy Star or equivalent performance values:

Products Manufactured/Installed in 2021-2023

Windows		
Climate Zone	U-Factor	SHGC
Northern	≤ 0.27	Any
Equivalent Energy Performance	$= 0.28$	≥ 0.32
	$= 0.29$	≥ 0.37
	$= 0.30$	≥ 0.42
North-Central	≤ 0.30	≤ 0.40
South-Central	≤ 0.30	≤ 0.25

Products Manufactured/Installed in 2024-2027

Windows		
Climate Zone	U-Factor	SHGC
Northern	≤ 0.22	≥ 0.17
Equivalent Energy Performance	$= 0.23$	≥ 0.35
	$= 0.24$	≥ 0.35
	$= 0.25$	≥ 0.40
	$= 0.26$	≥ 0.40
North-Central	≤ 0.25	≤ 0.40
South-Central	≤ 0.28	≤ 0.23

Window Glazing Level:

Opaque = No glass.

$\leq \frac{1}{2}$ -Lite-less than or equal to half glass,

$> \frac{1}{2}$ -Lite-greater than half glass.

The “less than or equal to” sign: \leq
 The “greater than or equal to” sign: \geq
 The “equal to” sign: $=$

Performance Glossary

Air Leakage (AL): measures the rate at which air passes through joints or seams in the window. AL is measured in cubic feet of air passing through one square foot of window area per minute. The lower the AL value, the less air leakage. Most industry standards and building codes require an AL of 0.3 cf·m/ft². (EPA requires that the AL for ENERGY STAR labeled products is certified.)

Glazing level: Glazing is a term used to refer to the glass in a door or window. Most windows are made up of at least two layers of glass and sometimes three, with inert gas, usually argon, injected between the glass layers to provide additional insulation.

Solar Heat Gain Coefficient (SHGC): measures how well a product can resist unwanted direct or indirect solar radiation. This radiation can cause your home to heat regardless of outside temperature, which may be favorable or unfavorable depending on whether you’re heating or cooling your home. In summer months, a low solar heat gain coefficient helps to keep your home cool. In winter months, a higher solar heat gain coefficient can help to keep your home warm. The lower the SHGC, the less solar heat the product transmits.

U-Factor: measures how well a window or door prevents heat from escaping from the inside of a room. It is similar to the R value for insulation. The lower the number, the more efficient the window or door is at keeping heat in. The lower the U-factor, the better the window or door insulates.

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Rebate Versus Tax Credit

New Mexico residents can take advantage of various programs aimed at reducing energy costs and promoting sustainability through rebates and tax credit incentives. Rebates provide immediate savings, often as cash back after purchase or directly at the point of sale and may be subject to income eligibility. In contrast, tax credits offer long-term benefits by reducing your tax liability, making them ideal for those planning ahead. Whether upgrading appliances, installing solar panels, or making other energy-efficient improvements, these options help make your home or business more cost-effective and environmentally friendly.

Additional information: <https://clean.energy.nm.gov/>

Entering Application

Prior to starting an application, please make sure to review your supporting documentation for completeness before submitting it electronically. Energy-conserving products installed under the *2021 Sustainable Building Tax Credit* shall reduce the energy consumption of a residential or commercial building. Energy-conserving products shall be energy star rated or equivalent performance values for the climate zone location installed and meet requirements in 3.3.35.14 or 3.4.22 NMAC to be eligible for the *2021 Sustainable Building Tax Credit*.






Pre-Submission Checklist

Application requirements for the 2021 Sustainable Building Tax Credit:

Installed energy conserving products must:

- Be **Energy Star** rated for the location

Required Attachments for Application

-  **Proof of property ownership:**
 - Deed
 - Property tax bill
 - Legal description of the building
-  **Itemized invoice** that includes:
 - Cost of the product and installation labor
 - Manufacturer and model number
 - Product performance ratings
-  **Proof of inspection** (if applicable)
-  **Performance specifications**, See Performance Values for product:
 - A specification sheet from the Energy Star website including the full model number
 - A copy/photo of the Energy Star label for the installed model
-  **Any additional documents** the department requests to review the project

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Weblinks

Home Web Page:

<https://www.emnrd.nm.gov/>

2021 Sustainable Building Tax Credit (SBTC) Web Page:

<https://www.emnrd.nm.gov/ecmd/tax-incentives/energy-conserving-products/>

Energy Conservation Products Tax Credit Application Submission Portal:

<https://wwwapps.emnrd.nm.gov/ECAM/ECPSubmissions/>

Entering Application Portal

Landing page:

- Check the acknowledgement box.
- Select **Apply** to continue.

Project Description:

- Enter the complete date of product installation.
To determine fund year eligibility, a passing inspection date, and if passing inspection permit is not required the invoice date
- Check the acknowledgement box, if a permit is required for your project.
- Select your building type:
 - a. Residential
 - b. Commercial
- Select **Continue**

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Building Information:

- Enter the year your building was constructed.
- If applicable, indicate to declare a low-income taxpayer with and annual household adjusted gross income is equal to or less than two hundred percent of the federal poverty level guidelines published by the United States department of health and human services.
- Enter the address of the building where products are installed.
 - Use address lookup function
 - If unverified by USPS applicant must enter.
- Select **Continue**

Building Information

Year Constructed:
1970

Occupants
 The occupants of the residential building, at the address stated below, are low-income persons and low-income persons continue to reside in the building.

Location
Address Lookup:
1234
Be sure to use Saint instead of St
Albuquerque

State:
NM

Zip Code:
87107

County:
Bernalillo

Back Continue

No matching addresses.

The street address as provided could not be located in the address registry. Try again, or if you feel the address is new and not in the registry, you can save your address as a manual entry. NOTE: This may impact the time it takes to process your application.

Manual Entry Address:

1234Address

Zip Code:
87107

Use This Address

Applicant Information:

- Select applicant type.
- Indicate if applicable, to declare a low-income taxpayer with and annual household adjusted gross income is equal to or less than two hundred percent of the federal poverty level guidelines published by the United States department of health and human services.
<https://aspe.hhs.gov/topics/poverty-economic-mobility/poverty-guidelines/>
- Enter applicant's information.
- Select Continue

Applicant

Tax Payer Information
Will the tax credit be claimed for an Individual or a Company?
 Individual
 Company

Contact
First Name:
First name
Middle Initial:
M.I.
Last Name:
Last name
Phone:
(999) 999-9999
Email Address:
Email address
Confirm Email Address:
Confirm Email address

Address
Copy from Building Location
Address:
Address
City/Town:
City
State:
NM
Zip Code:
99999


Back Continue

Products Information

Products:


Click on the Product title *tab* to select the type of product installed.

Product tabs available are Heating/Cooling, Windows and Doors, Insulation, and EV Ready. If an applicant has multiple product types, select one tab at a time to add product details. If applicant has multiple products, each qualifying product requires individual entry. (i.e.: six windows equal six entries) or applicants will have to navigate selecting several tab types for multiple product types.

- To add a product, select tab, select the  sign.
- Use drop down menu to select Product type installed.
- Products available are Windows and Doors.
- Select **Window** from the “type” drop down menu.

- Enter the product information and performance values for the product selected.
- Door-performance rating is split into two values: Solar Heat Gain, and U-Factor.
- Select **Save** to continue.

Multiple Products

- If you have multiple products, select the  sign to add additional products.
Each qualifying product requires an individual entry. (i.e.: three windows equal three entries)
- Select **Save** to continue.
- Select **Continue** once you have entered all products.

A completed application package will include all required supporting documentation.





Required Supporting Documentation

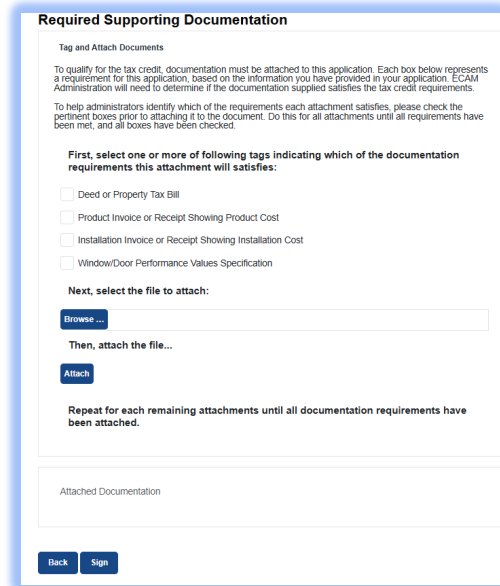
In this section, for each product claim you will attach all the supportive documents. All documents displayed in the list are required to be attached will be displayed.

You may select:

- ✓ all documents and remit one combined file, or;
- ✓ select individual and attach individual files.

Required Attachments for Application

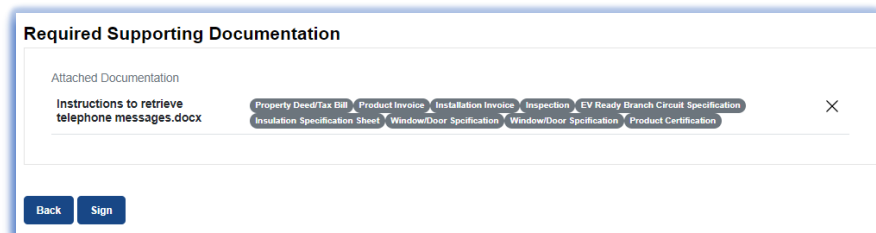
-  **Proof of property ownership:**
-  **Itemized invoice**
-  **Proof of inspection** (if applicable)
-  **Performance specifications**
 - A specification sheet from the Energy Star website including the full model number
 - A copy/photo of the Energy Star label for the installed model



- Select the box indicating which required document will be attached.

Enter one attachment at a time.

- Select **Browse** to search / locate your attachment file.
- Select the file to attach.
- Click **Attach**
 - *Repeat process for each individual attachment.*
 - *Repeat steps until all documents required are attached.*
- Select **Sign** to continue.

Sign and Submit

Sign and Submit

- Select **Sign** to continue.
- Check acknowledgement.
- Enter information.
- Select **Submit Application**

A successful application on the portal will receive this *portal* message:

Congratulations!

Your submission was received.

An email has been sent to the email address you provided letting you know we have received your submission into the system. This email will also include a unique link which allows you to check on the status of your own submission. Save this link. If you do not receive the email, check your junk/spam folder.

Remember to allow 3-4 weeks for processing.

A successful portal application on the will receive this *email* message:

The submission of your application for the Energy Conservation Products Tax Credit has been stored in our system.

ECAM Staff will review submissions in the order they are received. If your submission is considered sufficiently complete, your submission will be entered for processing as an application. Processing may take up to 3-4 weeks.

You can check the status of your submission anytime in the process using the enclosed link. Save the link as it is specific to your submission.

Thank you.

If you do not receive an acknowledgement email, please check email spam/junk file.

If you would like to inquire about the status of your application, please use the unique link assigned to your application to check the application status.

Refresh Errors

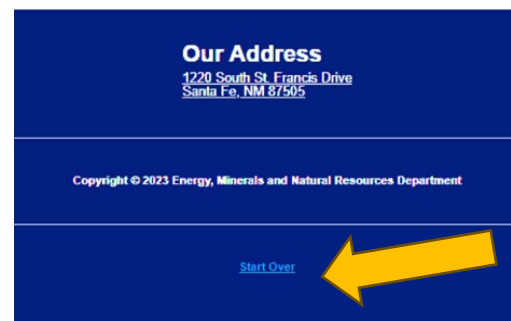
Errors may occur if you attach and replace documents, because the system will recognize attachment requirement as fulfilled. To correct, you must clear your computer cache.

Auto-Save Functionality: Your application data is saved based on your IP address. This means:

- You can pause and resume your application.
- You can navigate between screens.
- If your session times out, your progress is still retained.

Navigation Options: Use the **menu at the bottom of the screen** to:

- Start a new application.
- Select “Start Over” to reset your current session.



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How to Claim the Tax Credit

Once you have received your Certificate of Eligibility (COE) from the Energy, Minerals, and Natural Resource Department (EMNRD) you will claim your *Energy Conserving Product Tax Credit* with Taxation Revenue Department (TRD).

Applicants claim the tax credit on their income tax return with TRD, Revenue Processing Division, Business Credit Claim Unit. Please pair a copy of the COE to your income tax return.

File your income tax return and attach all the necessary documents to claim the credit through the Department's electronic filing system, the Taxpayer Access Point, located at <https://tap.state.nm.us/tap/>

This tax credit incentive is transferable and may be used by a holder who sells, exchanges or transfers their credit to another taxpayer, or by a holder, other than the original building owner, who is a partnership or other business association passing the credit to its members, partners, shareholders, or beneficiaries.

To locate Notice of Transfer **Form RPD-41253**, follow these steps:

1. Visit the New Mexico Taxation and Revenue Department website:
<https://www.tax.newmexico.gov/forms-publications/>
2. Use the search bar and enter "**RPD-41253**"

Filing Options:

3. You may file your return and upload all required documents including Form RPD-41253 through the **Taxpayer Access Point (TAP):**
4. <https://tap.state.nm.us/tap/>

For help with claiming the credit:

New Mexico Taxation and Revenue Department

Phone: (505) 827-0792

Email: BusinessCredit.Mgr@tax.nm.gov

Website: <https://www.tax.newmexico.gov>

Directions

1. Expand the folders below to find what you are looking for.
2. Double-click a form to download it.

Note: Your browser may ask you to allow pop-ups from this website. Allow the pop-ups and double-click the form again. For the best user experience on this website, you should update your browser ([Internet Explorer](#), [Chrome](#), [Firefox](#) or [Safari](#))

Search files: <input type="text"/> Search	
← Back	
<small>TRD Public / Tax Credits (TC) / Transfers</small>	
Title	Open File
RPD-41336 Notice of Transfer of Land Conservation Incentives Tax Credit	Open File
RPD-41347 Application for Designation as a Qualified Intermediary	Open File
RPD-41363 Notice of Transfer of Agricultural Biomass Tax Credit	Open File
RPD-41365 Notice of Transfer of Rural Job Tax Credit	Open File
RPD-41384 Notice of Transfer of 2015 Sustainable Building Tax Credit	Open File
RPD-41253 2021 Sustainable Building Tax Credit Notice of Transfer	Open File
TRD-41417 Notice of Transfer of New Solar Market Development Tax Credit	Open File
TRD-41420 Notice of Transfer of Clean Car Tax Credit	Open File
TRD-41430 Notice of Transfer Advanced Energy Equipment Tax Credit	Open File

*2021 Sustainable Building Tax Credit (SBTC)
 Energy Conserving Products (ECP)
 7-2-18.32 NMSA and 3.3.35 NMAC - PIT
 7-2A-28.1 NMSA and 3.4.22 NMAC – CIT*

Incentives

New Mexico is really stepping up its game when it comes to energy efficiency and sustainability. Here's a quick breakdown of some of the standout programs currently available:

- The **Advanced Energy Equipment Tax Credit** supports investments in qualified manufacturing facilities that produce advanced energy equipment in New Mexico.
- **Agricultural Biomass Income Tax Credit:**
For dairy and feed lot owners who transport manure (agricultural biomass) to facilities that produce renewable fuel or electricity. It offers \$5 per wet ton, with the credit being transferable and carry-forward eligible for 4 years.
- **Clean Car Tax Credit:**
Offers refundable and transferable credits up to \$3,000 for new electric vehicles and \$2,500 for used, available through 2029. Requires pre-approval from EMNRD.
- **Clean Car Charging Unit Tax Credit:**
Helps offset the cost of installing EV charging infrastructure—up to \$25,000 for DC fast chargers or \$400 for standard units. Refundable and available through 2029.
- **Home Electrification and Appliance Rebates (HEAR):**
Provides instant, point-of-sale rebates on energy-efficient electric appliances, including heat pumps and wiring upgrades. Targeted toward low- and moderate-income households, with rebates up to \$14,000.
- **Energy Conserving Products (ECP) Tax Credit:**
For homeowners and businesses installing Energy Star-rated products like insulation, windows, or EV chargers. Reduces tax liability at filing time.
- **Geothermal Electricity Generation Tax Credit** supports taxpayers who hold an interest in a geothermal electricity generation facility that produces electricity in New Mexico
- **Geothermal Ground Coupled Heat Pump Tax Credit:**
It covers 30% of system costs, capped at \$9,000, for ground-source heat pump installations. Refundable and certified systems only; available through 2034.
- **New Solar Market Development Tax Credit (NSMDTC):**
Offers 10% of installation cost for solar photovoltaic or solar thermal systems, up to \$6,000 per taxpayer. Refundable and transferable beginning in 2022, with a \$30M annual cap.
- **The 2021 Sustainable Building Tax Credit (SBTC):**
Encourages high-efficiency green construction. Ranges from \$0.30 to \$5.50 per sq. ft. depending on building type and energy standards met. Available for residential and commercial projects. Transferable with a 7-year carryforward.

You can explore all these programs and check your eligibility using the New Mexico Clean Energy Program portal. It's a handy way to preview which rebates or credits may apply before committing to upgrades.

Additional information: <https://clean.energy.nm.gov/>

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Inspection Disclaimer

To ensure compliance with 3.3.35 or 3.4.22 NMAC, applicants agree to allow the department or its authorized representative to inspect the energy conservation product installation described in the application package at any time after the date of submitting the application package until three years after the department has certified the energy conservation product installation, upon the department providing a minimum of five days' notice to the applicant.

Questions and Answers

Q: What is the first eligible year to claim the credit?

A: The first eligible year is in the year stated on the eligibility certificate.

Q: I renovated my home to flip the home. Can I receive a tax credit on any Energy Conserving Products installed?

A: Yes, A person who is the owner of a commercial building having **less than** 20,000 square feet of temperature-controlled space, shall have internet connections capable of connecting to a broadband provider, who installed energy conservation products in an existing residential building on or after January 1, 2021, may receive a certificate of eligibility for a *2021 Sustainable Building Tax Credit* for energy conserving product installed.

Q: My application keeps getting rejected, but I provided an Energy Certificate.

A: Some Energy Certifications lack the necessary information. Energy Conserving Products installed must be Energy Star Certified or equivalent performance values. Please provide the Energy Star product label, or specification sheet with model number and equivalent performance values.

Q: What types of images are allowed to be uploaded?

A: The following types of files are allowed: .bmp, doc, docx, gif, jpg, jpeg, odp, odt, ods, pdf, png, ppt, pptx, svg, tiff. HEIC file is an Apple Image file and is not compatible with our system.

Q: I installed seven windows and received only a \$500 tax credit. I thought I would get more - what happened?

A: You must apply for individual products. Example: If you installed one window, you must enter one entry. If you installed 15 windows, you must create 15 product entries.

Q: Can I scan and attach one document

A: The online portal accepts one attachment at a time. An applicant may scan all documents as one document and attach it multiple times.

Contact Information:

Questions on forms, transfers, refunds, and filing income tax return. Contact TRD:



State of New Mexico
Taxation and Revenue Department (TRD)
Revenue Processing Division (RPD)
Business Tax Credit Unit
P.O. Box 630, Santa Fe, NM 87504
E-mail: businesscredit.mgr@tax.nm.gov
www.tax.newmexico.gov/
Telephone (505) 827-0792

Questions on tax credit application and application certification. Contact EMNRD:



State of New Mexico
Energy, Minerals and Natural Resources Department (EMNRD)
Energy Conservation and Management (ECAM)
1220 S. St. Francis Dr., Santa Fe, N.M. 87505
E-mail: emnr.d.taxcredits@emnr.d.nm.gov
www.emnr.d.nm.gov/
Message Telephone (505) 476-3310



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